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GOVERNMENT GAZETTE

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SUPPLEMENT

(No. 2)

(SUPPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

Finance Department

Notification

FS/F. III/11-118/20584

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964, the Government hereby makes the following rules.

The Goa, Daman & Diu (Excise Duty) Rules, 1964

CHAPTER I

Preliminary

1. **Short title and commencement.** — These rules may be called the Goa, Daman and Diu Excise Duty Rules, 1964, and shall come into force on 1st December 1964.

2. **Definitions.** — In these rules, unless the context otherwise requires: —

- «the Act» means the Goa, Daman and Diu Excise Duty Act, 1964;
- «Assistant Excise Commissioner» means the Assistant Commissioner appointed under sub-section (1) of section 3;
- «blending» includes every process whereby country liquor coloured or flavoured by any material therewith;

- «Commissioner» means the Commissioner appointed under sub-section (1) of section 3;
- «Excise Guard» means a person appointed as an Excise Guard for the purposes of these Rules;
- «Indian made foreign liquor» means brandy, whisky, gin, rum, milk punch, wines, beer made in India and such other liquor as may be declared by the Government as Indian made foreign liquor;
- «quart bottle» means a bottle of 0.750 litres;
- «retail vendor» means a dealer who is licensed as such to sell liquor in quantity not exceeding 9 litres or 12 quart bottles in one transaction;
- «Schedule» means Schedule appended to the Act;
- «section» means a section of the Act;
- «wholesale vendor» means a dealer who is licensed as such to sell liquor in any quantity to any wholesale or retail vendor, or to any other person, in quantity exceeding 9 litres or 12 quart bottles under permit issued by the Commissioner or any other Excise Officer duly empowered in that behalf;

Words and expressions used in these rules, defined in the Act and not defined in these rules have the meanings assigned to them in the Act.

CHAPTER II

Indian Made Foreign Liquor

Import in bond

3. Methods of Import. — Subject to the provisions of the Act, Indian made foreign liquor may be imported in accordance with this chapter, either: —

- (1) in bond for payment of duty in the Territory, or
- (2) on payment of duty in the Territory.

4. Conditions for Import in bond. — Any licensed wholesale vendor of Indian made foreign liquor or foreign liquor may import Indian made foreign liquor from a distillery or brewery or warehouse in other parts of India, under a bond for payment of duty levied on such liquor, after he or his representative duly authorised on his behalf has: —

- (a) obtained a permit for import from the Commissioner, and
- (b) executed a general or special bond for payment of duty.

5. Application for permit. — A dealer desirous of importing Indian made foreign liquor, in bond, shall present an application in Form E1 to the Commissioner, specifying: —

- (a) the name of the distillery or brewery or warehouse from which the liquor is to be imported;
- (b) the quantity, strength and description of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;
- (c) the route of import and Check-post at entrance into the Territory;
- (d) the name and situation of the bonded warehouse in the Territory to which the liquor is to be consigned.

(2) A separate application shall be made for each consignment. If the application is found to be in order, the applicant shall execute either a general or a special bond for payment of duty on the quantity to be imported, (unless a general bond previously executed by him is still in force).

(3) The Commissioner shall, unless there are reasons to the contrary, issue a permit in Form E2, in quintuplicate, for import containing all the particulars specified in sub-rule (1) and clearly specifying that a bond for payment of duty has been executed. One copy of the permit shall be made over to the applicant, the second shall be forwarded to the appropriate Excise authority of the State or Union Territory of export, the third shall be forwarded to the Inspector of the Taluka, the fourth shall be forwarded to the Excise Check-post at entrance and the fifth will be retained by the Assistant Excise Commissioner for record and verification of the consignment on arrival. The permit shall remain in force only upto the date specified therein.

(4) The permit shall be valid for 90 days which may be extended for further periods not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which permit expires.

(5) The importer shall present his copy of permit to the appropriate Excise Officer of the State or Union Territory of export or the officer in charge

of the distillery or brewery or warehouse from which the liquor is to be obtained, and shall get the necessary pass for export from that State or Union Territory specifying therein the quantity, description and strength of liquor exported, the number and date of permit authorising import into the Territory. A copy thereof shall be forwarded to the Commissioner.

6. Procedure on arrival of consignment in the Territory. — (1) On arrival in the Territory, the consignment of liquor shall be taken direct to the bonded warehouse, mentioned in the permit, under escort of an Excise Guard from the Excise Check-post of entrance, where it shall be tested and measured by the officer in charge of the bonded warehouse and shall be taken into store and entered in the register.

(2) As soon as may be, after such arrival, the officer in charge of the warehouse shall also certify on the importer's copy of the pass issued by the exporting State or Union Territory, full details regarding the liquor received in such form, if any, as may be required in the pass or permit and shall return it to the office issuing it, after verification by the Assistant Excise Commissioner or Excise Officer.

7. Clearance of consignment. — The importer will clear the whole or part of the consignment from the bonded warehouse only on payment of duty, except when the removal thereof to other bonded warehouse is permitted by the Commissioner.

Import on Prepayment of Duty

8. Conditions for import. — (1) A licensed wholesale vendor of Indian made foreign liquor or foreign liquor or the Regimental units of the armed forces of India stationed in the Territory, may import Indian made foreign liquor on prepayment of duty in the territory from a distillery or brewery or warehouse in other parts of India, under a permit granted as provided in the following rules.

(2) After the arrival of liquor in the territory, the duty shall be assessed and the duty paid in excess of the duty so assessed shall be refunded to the importer.

9. Procedure for obtaining a Permit. — (1) For a permit under the preceding rules, an application in Form E-1 shall be made in writing to the Commissioner specifying: —

- (a) the name of the distillery or brewery or warehouse from which the import is to be made;
- (b) the description, quantity and strength of each kind of liquor to be imported and whether the import is to be in bulk or in bottles;
- (c) the route of import; and
- (d) the amount of duty to be paid.

(2) A separate application shall be made for each consignment. If the application is found to be in order the Assistant Excise Commissioner shall, after checking and correcting the amount of duty entered therein, endorse the application with an order directing the applicant to pay the amount.

(3) The applicant shall, after paying the amount of duty as ordered by the Assistant Excise Commissioner, produce the receipt and the application before the Commissioner who shall issue the permit in

quintuplicate. One copy of the permit shall be given to the applicant, the second copy shall be sent to the appropriate Excise Officer of the State or Union Territory of export, the third shall be sent to the Excise Inspector of the Taluka, the fourth shall be sent to the Excise Check-post at entrance and the fifth copy shall be retained by the Assistant Excise Commissioner, for record and for verification, if deemed necessary, of the consignment on arrival.

(4) The validity of the permit shall be of 90 days which may be extended, for further periods, not exceeding a total of 90 days by the Commissioner, provided that the application for renewal is made before the date on which the permit expires.

10. **Procedure on arrival.** — On receipt of the consignment, the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated, and shall allow him to check the consignment and to examine and, if necessary, to test the contents or to take a sample thereof for test.

Export

11. **Methods of Export.** — Subject to the provisions of the Act and the following rules, Indian made foreign liquor manufactured in the territory may be exported from the distillery, brewery, warehouse or licensed wholesale vendor's premises either,

- (a) on execution of a bond for payment of duty in the Territory; or
- (b) on payment of duty in the Territory.

12. **Application to be made to the Commissioner.** — (1) Any manufacturer or dealer desirous of exporting liquor, shall submit an application in Form E3 to the Commissioner.

(2) The application must specify:

- (a) the name of the consignor,
- (b) the name of the consignee,
- (c) the description, quantity and strength of each kind of liquor to be exported,
- (d) the route of export and the Check-post at the exit from the Territory.

(3) Every such application must be accompanied, by:

- (a) a permit or licence from the appropriate Excise authority of the State or Union Territory to which the liquor is to be exported authorising the import of the liquor, and
- (b) either a duly executed special bond or a reference to the general bond in force, or document proving the payment of duty, or
- (c) a receipt of challan for having paid in the Government Treasury the duty in respect of liquor to be exported.

13. **Procedure for export permit.** — (1) If the application is found to be in order, the Commissioner shall issue permit in Form E4, in quadruplicate, specifying the name, quantity and strength of each kind of liquor. One copy of the permit shall be delivered to the exporter, second copy will be forwarded to the appropriate Excise Officer of the State or Union Territory to which the liquor is to be taken, the third will be sent to the Excise Inspector of the Taluka and the fourth will be retained for record.

(2) Within a reasonable time to be fixed by the Commissioner and specified in the bond or permit,

as the case may be, the exporter shall produce before the Assistant Excise Commissioner of the Union Territory, a copy of the import permit endorsed with a certificate signed by the appropriate Excise Officer of State or Union Territory into which the import is made certifying the due arrival or otherwise of the liquor at its destination.

14. **Extension of time.** — The Commissioner, on written application, may extend for good and sufficient reasons the currency of the permit or bond for due arrival of the liquor at its destination.

15. **Bond — when to be discharged.** — (1) In the case of liquor exported under special bond, the Commissioner shall discharge the bond on receipt of the certificate mentioned in rule 13(2) provided that none of the conditions of the bond have been infringed.

(2) If the certificate is not received within the time mentioned in the bond or permit or if on receipt of the certificate it appears that any of the conditions of the bond have been infringed, the Commissioner shall forthwith take the necessary steps to recover from the executant or his sureties the penalty, if any, due under the bond.

16. **Particulars to be painted on cask.** — (1) On each bottle, cask or other vessel containing Indian made foreign liquor there shall be legibly cut, painted or labelled:

- (i) the name and mark of the distillery or brewery of the Territory;
- (ii) the number of the cask or other vessel and its capacity;
- (iii) the nature, quantity and strength of its content.

(2) Samples of the labels and markings shall be lodged with the Commissioner for his record. The labels of the bottle, cask or vessel of liquor for export clearly contain the words in red «For Export».

Execution of Bond and Payment of Fee

17. **Execution of bonds.** — The bond to be executed by the importer or exporter for payment of duty shall be either a general or a special bond in Form E5 or E6, as the case may be, with two sureties acceptable to the Commissioner.

18. **Payment of fee.** — The fee for import or export permit shall be paid in the form of court-fee stamps to be affixed on the application made therefor.

Transport

19. **Transport.** — A permit under Section 5 shall be in Form E7.

Possession

20. **Permit for possession.** — (1) Any person desirous of obtaining a permit for the possession of Indian made foreign liquor under section 8, shall make an application in Form E8 stating:

- (a) the quantity required and the date on which it is to be purchased;
- (b) the occasion which renders the purchase necessary;
- (c) the place where the liquor is to be kept and consumed.

(2) The permit shall be granted in Form E9.

CHAPTER III

Private Bonded Warehouse

21. Application for permit.— (1) When any dealer desires to have a private bonded warehouse he shall present a written application in Form E10 to the Commissioner giving therein the details of the location of the room or building to be utilised as warehouse and giving the sketch thereof.

(2) The warehouse shall have only one entrance with double lock system, one key of which shall be retained by the Head of Revenue Office of the Taluka in which the warehouse is situated and the other shall remain with the dealer.

22. Execution of bond and issue of permit.— When the above conditions are satisfied, the dealer shall execute with the Commissioner a bond in Form E11 binding himself to perform the conditions of the permit, with two sureties. The bond shall be for an amount not exceeding to one and half times the amount of the duty payable on the liquor deposited in the warehouse. Thereupon permit in Form E12 shall be issued by the Commissioner.

23. Use of the warehouse.— The warehouse shall be for the sole use of the dealer for warehousing liquor manufactured or imported under bond.

24. Warehouse register.— The dealer shall maintain a warehouse register in the form prescribed by the Commissioner under rule 120, in which he shall enter on the same day full details of all liquor received and delivered in and from the warehouse. Likewise all the details regarding the liquor removed and the amount of duty paid shall be noted therein. The names and addresses of the dealers or the persons to whom they are sold shall also be mentioned therein.

25. Permit fee.— The holder of the permit will have to pay in advance for each bonded warehouse a fee of Rs. 50/- per year.

26. Cancellation of permit.— The Commissioner may, in the manner indicated in section 16, cancel the permit for the warehouse, if the holder thereof is found to have committed a breach of the conditions and rules and upon such cancellation, all liquor warehouses therein must be removed as the Commissioner directs and no abatement of duty shall be made in respect of any such liquor for deficiency, quantity or strength, after notice of the cancellation has been given to the dealer.

27. Verification of liquor before warehousing.— All liquor brought for warehousing shall be produced to the officer in charge of the warehouse together with the permit or certificate and it shall be checked in his presence; thereupon the quantity and description of the liquor, marks and numbers of the packages and the number and date of permit or certificate shall be entered in the warehouse register.

28. Removal of liquor.— No liquor shall be removed from the warehouse except on payment of duty or when so permitted by the Commissioner for removal to another warehouse or for export from the Territory.

29. How long the liquor may be kept in the warehouse.— Any liquor warehoused can be kept therein for a period of three years from the date on which it was first warehoused.

30. Payment of duty on liquor not accounted for.— The dealer shall be liable to pay duty on any liquor not accounted for in the warehouse to the satisfaction of the Assistant Excise Commissioner.

31. Prohibition of certain Acts.— The warehouse permit holder or the warehouse keeper or any person in their employ shall not,

- (a) after the approval of the warehouse make any alteration therein without the previous consent of the Commissioner, or
- (b) warehouse in or remove from a warehouse any liquor otherwise than as provided by these rules, or
- (c) privately remove or conceal any liquor either before or after it is warehoused.

CHAPTER IV

Import, Export, Transport and Possession of Denatured Spirit and Rectified Spirit or Absolute Alcohol

Denatured Spirit

Import

32. Application for permit.— Any person holding a licence for selling denatured spirit wholesale or Regimental Units of the armed services of India or Government Departments, may import it into the Territory, only on payment of duty. The provision of rule 9 shall be applicable mutatis mutandis for issue of permit.

33. Procedure on arrival.— On receipt of the consignment the importer shall at once notify its arrival to the Excise Inspector of the Taluka in which his licensed premises are situated and shall allow him to check the consignment and to examine and test the contents or take sample thereof for test.

If the spirit imported is not sufficiently denatured it will be denatured afresh by the importer at his expense in the presence of Excise Inspector.

Export

34. Export.— Provision of rules 12 and 13 shall be applicable mutatis mutandis for export of denatured spirit.

Transport

35. Transport from one place to another.— A permit for transport of denatured spirit under section 5 shall be in Form E-7.

Possession

36. Permit for possession.— A permit for possession of denatured spirit by a person for private purposes in excess of the quantity prescribed under section 8 shall be granted in Form E-13.

37. Possession and use for industrial purposes.— Licence for the possession and use of denatured spirit for industrial purposes, for manufacturing varnishes, dyes, colours and the like, may be granted, on application, by the Commissioner in such quantity as he may determine on consideration of the requirements of the applicant, on payment of a yearly fee of Rs. 50/-. The licence shall be in Form E14

Rectified Spirit or Absolute Alcohol

Import

38. **Application for permit.** — (1) Any person holding licence for manufacture of Indian made foreign liquor or for selling wholesale rectified spirit or absolute alcohol or Regimental Units of the armed services of India or Government Departments, may import rectified spirit or absolute alcohol after obtaining a permit therefor from the Commissioner.

(2) The manufacturers of Indian made foreign liquor may import rectified spirit or absolute alcohol under bond, but wholesale vendors thereof shall be permitted to import only on prepayment of duty.

(3) The provisions of rules 5 and 9 shall be applicable mutatis mutandis for the application of permits, respectively, in respect of import under bond and on prepayment of duty.

(4) The duty paid in respect of rectified spirit or absolute alcohol sold for medical purposes by any licensed vendor to the satisfaction of Commissioner shall be refunded.

Export and Transport

39. **Export and transport.** — The provision of rules regarding export and transport of denatured spirit shall be applicable to the export and transport of rectified spirit or absolute alcohol.

Possession

40. **Permit for possession** — A permit for possession of rectified spirit or absolute alcohol under section 8 shall be in Form E-13.

CHAPTER V

Manufacture of Indian Made Foreign Liquor

41. **Licence for establishment of distillery or brewery.** — (1) Any person desirous of obtaining a licence to establish and work a distillery or brewery for the purpose of manufacturing Indian made foreign liquor shall apply to the Commissioner.

The application shall be accompanied with a challan for having credited into a Government Treasury a sum of Rs. 50/- and a plan of the building with the description of the situation of the stills, apparatus, vessels and other utensils, as the case may be, and the estimated capacity of production and the cost of the project. The Commissioner shall, if the Government approve, issue a licence in such Form as may be prescribed by the Commissioner.

42. **Validity of licence.** — The licence shall be valid for one year and may be renewed on application by the Commissioner for a period not exceeding one year, if he is satisfied that sufficient progress has been made by the licensee to establish the distillery or brewery. If, within the currency of the licence, the licensee does not start work of manufacturing the liquor, the licence shall be cancelled.

43. **Licence for manufacture.** — The licensee before starting the manufacture of liquor for which the licence is issued, shall apply to the Commissioner for the licence for manufacture with a certificate from health officer that there is no objection to the work being carried on at the place, and a full description of the changes, if any, made either in the building or the plant shall be furnished. The As-

sistant Excise Commissioner or other officer duly authorised by him in this behalf shall inspect the plant and if he finds it according to the plan, shall forward the application to the Commissioner who shall issue licence for manufacture in Form E 15 on payment of fee set forth in the Schedule. The licence may be renewed every year on payment of the fee due before the expiry of the currency of the licence.

44. **Noxious Materials not to be used.** — The materials to be used in distilling shall be of good quality, and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in the distillery.

45. **Supervision of distillery.** — The distillery or brewery shall be under the immediate supervision of the inspecting officer appointed by the Commissioner for the purpose.

46. **Accounts to be kept.** — (1) Manufacturers shall keep regular account in the forms prescribed by the Commissioner and such accounts shall, at all times, be open for inspection by the inspecting officer or by any other officer of the Excise Department authorised in this behalf by the Commissioner.

(2) Spirits in the distillery shall at all time be open to gauging and proof by any of the officers referred to in sub-rule (1).

47. **Distillers to account for deficiency in stock.** — An account shall be taken of the distillers' stocks at such intervals, not exceeding three months, and in such manner as the Assistant Excise Commissioner may direct; and the distillers shall pay such duty as may be levied, from time to time, on all spirits which could not be accounted for, to the satisfaction of the Assistant Excise Commissioner, in excess of an allowance for wastages which may from time to time be specified by notification in the Official Gazette. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated at the end of every twelve months from the date on which a licence comes into force:

Provided that, if it is proved to the satisfaction of the Assistant Excise Commissioner, or of such officer as he may appoint, that any deficiency in excess of the margin could not have been prevented by the exercise of proper care and precaution, the payment of duty on such deficiency may be waived.

48. **Lights in Distilleries, etc.** — The use by the distillers or his servants of naked lights of any description within the distillery is prohibited.

49. **Permanent Guard.** — (1) There shall be a permanent Excise Guard in the distillery or brewery, whose salary shall be credited into the Government Treasury by the owner of the distillery or brewery.

(2) If a distillery or brewery is established at a place where suitable quarters for the Guard of the distillery or brewery are not available in the neighbourhood or are not available for rent at reasonable rates, the manufacturer shall provide quarters to such Guard with such accommodation as the Commissioner may approve.

50. **Liquor to be gauged and proved before removal.** — No liquor shall be removed from the distillery or brewery until it has been gauged and proved

by the inspecting officer. The gauging of liquor may be made either by actual measurement or by weighing.

51. Removal of liquor. — No liquor shall be removed from the distillery or brewery otherwise than for warehousing or from any warehouse except on payment of duty or, when so permitted by the Commissioner, for export from the Territory.

52. Sale by manufacturers. — The licence for manufacture of Indian made foreign liquor shall cover the right to sell it only to licensed wholesale vendors. No additional licence for wholesale sales shall be necessary.

CHAPTER VI

Bottling & Blending of Liquor

53. Conditions for licence. — (1) No bottling of any liquor shall be permitted except under a licence issued by the Commissioner.

(2) The licence shall be granted only to persons holding a licence for sale of such liquor or to a licensed manufacturer thereof, on application to the Commissioner, stating the nature of the operation he desires to perform and the premises where such operations are to be performed.

(3) The Commissioner shall issue the licence in Form E16 on payment of the fee set forth in the Schedule and it may be renewed every year on payment of fee before expiry of the currency of the licence. No licence fee shall be payable for bottling of country liquor where it is done without blending thereof.

(4) When any operations of bottling are to be carried on by a licensee, he shall give at least three days advance notice to the Head of Revenue Office in whose jurisdiction the premises are situated.

Blending of Country Liquor

54. Conditions for licence. — Any licensed vendor of country liquor desirous of blending thereof shall apply for licence to the Commissioner. The provisions of the rules regarding the bottling of liquor shall be applicable to the blending of country liquor.

CHAPTER VII

Tree Tapping

55. Conditions for tapping. — (1) No coconut tree, date tree, cajuri or other palm-tree shall be tapped unless a licence therefor has been obtained from the Head of Revenue Office of the Taluka in which the trees are situated, and the trees have been marked and numbered in the manner specified in rule 61. The tree tax may be paid in monthly instalments and the first instalment shall be paid in advance before the licence is issued. When the trees to be tapped belong to the Government, the corresponding tree rent shall be paid along with the first instalment of the tree tax.

(2) The tapping by a licensed tapper before the trees have been marked and numbered in the manner so specified, shall be deemed as a tapping without licence. However, in case of renewal of licence the tapping during the first two months without the trees being marked and numbered, shall not constitute an offence.

(3) The preparatory work and tapping of the trees non-marked and non-numbered during the first month of the licence shall not also constitute an offence.

(4) All expenses for marking and numbering the trees shall be borne by the Government.

56. Procedure for licence. — (1) Any tapper desiring to tap the trees and draw toddy therefrom shall fill in a declaration in Form E17, in triplicate, which shall be signed by him and countersigned by the owner of the trees or his nominee in token of his consent to trees being tapped. No countersignature is necessary in respect of trees belonging to the Government.

(2) The Form shall contain the following particulars:

- (a) Name and address of the toddy tapper;
- (b) Name of the property in which the trees are situated as well as its registration number;
- (c) Number of trees to be tapped;
- (d) Period of licence;
- (e) Name of the owner of the trees.

(3) The declaration referred to in the preceding sub-rule shall be countersigned by the Excise Guard of the area who shall fill in the main part of the challan in Form E18 and hand it over to the tapper together with the declaration. Both the forms shall be presented by the tapper to the Taluka Revenue Office at least 8 days before the commencement of the tapping.

(4) The Taluka Revenue Office on receipt of both the forms, shall, after tallying one with the other, fill in the remaining parts of the challan in Form E18 and return to the tapper the part of the challan corresponding to the first monthly instalment of the tax for the payment thereof in the Treasury.

(5) On payment of the first instalment of the tax, a licence in Form E19 shall be issued by the Head of the Taluka Revenue Office, and handed over to the tapper together with the two copies of the declaration in Form E17. One of the copies shall be given to the Excise Guard of the area and the other kept by the tapper in his possession.

(6) The licences issued shall be entered in serial order in a register in such form as may be prescribed by the Commissioner.

(7) All the challans issued during the day shall be entered in a daily sheet in Form E20 and its total amount shall be checked with the total sum received in the Treasury.

57. Substitution of trees during the currency of licence. — When a tree dies or does not produce toddy during the currency of licence, it may be substituted by another one, under a fresh declaration in form model E17 in which the cause of the substitution shall be indicated. The procedure for filling in and furnishing of declaration shall be the same as prescribed in sub-rules (1), (2) and (3) of rule 56. The markings and the numbers on the trees so substituted shall be the same as painted on the trees substituted for. The markings and the numbers on the trees substituted for shall be cancelled with diagonal lines.

58. Abandoning of tapping. — (1) If the tapper desires to abandon the tapping totally or partially

during the currency of the licence, he shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E-17 at least 8 days before the tapping is intended to be abandoned. No countersignature of owner is necessary therein.

(2) When the tapping has been abandoned totally or partially, the respective challan in Form E18 and the licence shall be cancelled. If the tapping is abandoned partially, new challan in Form E18 shall be filled in for the payment of the remaining instalments of the tax and the licence altered accordingly.

59. Licence to tap trees in addition to trees already licensed. — When the tapper desires to tap trees in addition to the trees for which licence has been already issued, he shall fill in a further declaration in Form E17 and an additional licence shall be issued after observing the procedure set forth in sub-rules (1) to (5) of rule 56.

60. Renewal of licence. — For renewal of licence, the tapper shall follow the same procedure as prescribed in sub-rules (1), (2) and (3) of rule 56, filling in a declaration in Form E17 at least 8 days before the expiry of the licence.

61. Marking and numbering of the trees. — The trees to be tapped shall be marked and numbered by the Excise Guard of the area with the numbers mentioned in the respective licence. The numbers shall be villagewise and painted every year.

62. — The number of trees that can be tapped by a person when the toddy is used to be drunk as such. — When a person desires to tap date-trees or cajuris to draw toddy therefrom for his and his family's own use to drink as such, the number of trees for which licence is to be granted shall not exceed five and shall be fixed by the Head of Revenue Office in accordance with the number of members of the tapper's family.

Tree-Rent

63. Rent. — When the trees sought to be tapped belong to the Government, a tree rent shall be paid by the tapper at the rate of Rs. 2/- for coconut tree and Re. 1/- for other trees per each month of tapping.

Penalties

64. Fines. — (1) The fine imposed under section 30, for tapping the trees or drawing toddy therefrom without licence, shall not exceed five rupees per tree and for each month of tapping.

(2) If any instalment of the tree tax is not paid within the month in which it is due, the tapper shall be liable to pay a penalty of Re. 1/- for each tree in addition to the tax due. If he fails to pay the fine and the tax due up to 15th day of the next following month the licence shall, unless the Commissioner grants an extension of time, be deemed as cancelled on the next following day and the Excise Guard of the area shall be informed accordingly in order to cancel the numbers marked on the respective trees. Fresh application for licence shall not be accepted from the tapper until the arrears of tree-tax together with the fine are paid.

(3) If any tree belonging to the Government dies from over-tapping or careless tapping, either during

the currency of the licence or within six months after its expiry, the tapper shall be liable to pay such compensation as may be fixed by the Commissioner. The amount of compensation shall not exceed Rs. 75/- for a coconut tree and Rs. 15/- for other palm-trees.

Manufacture of Country Liquor from Toddy

65. Entitlement to manufacture. — Only licensed toddy tappers are entitled to manufacture country liquor from toddy drawn from the trees for which he holds the licence.

66. Application for licence. — (1) The tapper desirous to manufacture liquor shall declare in Form E17 the number of stills he proposes to work.

(2) The licence fee for manufacture shall be paid together with the first instalment of the tree-tax and the licence for tapping shall refer to the number of stills he is licensed to work.

(3) A tapper having licence for tapping trees in two adjoining Talukas, shall declare in Form E17 in which Taluka he shall work the stills.

(4) The licensee shall not work any still unless he declares to the Excise Guard of the area, the exact places where he intends to manufacture and store the liquor.

67. Strength of liquor. — The strength of liquor shall not exceed 20% under proof. The manufacturer shall not store the liquor manufactured by him in his residential premises, unless under a permit granted, on application, by the Head of Revenue Office.

The licence for manufacture of liquor covers the right to sell it, but the liquor can be sold only to the licensed liquor vendors or licensed buyers, on payment of duty.

68. Keeping of register. — The licensee shall keep a register in which he shall give the following particulars:

- (1) Quantity of juice produced;
- (2) Quantity of juice utilised for manufacture of liquor;
- (3) Quantity of juice used for other purposes;
- (4) Quantity and strength of liquor produced;
- (5) Quantity of liquor sold; and
- (6) Name and address of the buyer.

69. Removal of liquor. — The tapper shall not remove or transport liquor from the place of storage without transit permit in Form 21 issued by the Excise Guard of the area and unless the duty is paid.

CHAPTER VIII

Manufacture of Liquor from Cashew Juice

70. Extraction of juice. — (1) The juice from the cashew fruit shall be extracted only under the authority of a licence in Form E22 granted by the Head of Revenue Office of the Taluka in which the cashew groves are situated.

(2) The application for the licence shall contain the following particulars: —

- (i) Name of the owner or the tenant of the cashew groves;

- (ii) Name of the groves and their situation;
- (iii) Probable quantity of the juice he expects to produce.

71. Mode of selection of licensee. — The licence for the manufacture of liquor from cashew juice shall be granted on the basis of an auction to be held in the following manner:

(1) Every year there shall be an auction of the right to manufacture liquor from cashew juice in relation to any zone or zones, as between bidders who undertake to manufacture the maximum quantity of liquor from that zone.

(2) The licence shall be granted to the bidder who undertakes to manufacture the highest quantity of liquor of 20 per cent under proof or corresponding quantity of lesser strength.

(3) Every bidder shall deposit, as soon as may be, after his bid is accepted, a security for an amount corresponding to 10 per cent of the total amount of duty payable on the quantity of liquor undertaken to be produced by him.

(4) Where the quantity of liquor produced by the licensee falls short of the maximum undertaken to be produced by him, the security amount or such part of it, as may be determined by the Commissioner, shall be forfeited to the Government unless the Government, for reasons to be recorded in writing, waives the forfeiture.

(5) The bidder shall also deposit in the Treasury the amount of duty payable on the quantity of liquor undertaken by him to be produced. The Commissioner may, for reasons to be recorded in writing, permit payment of duty in instalments not exceeding four.

72. Procedure for auction. — (1) A notice announcing the hour and the date on which the auction shall be held shall be published in the Government Gazette and in local newspapers at least 15 days before the date fixed for auction.

(2) The auction shall be held before a Committee consisting of:

- (i) the Commissioner;
- (i) the Assistant Excise Commissioner; and
- (iii) the Excise Officer.

In the absence of any member, the Commissioner shall nominate the officer who shall substitute for the absentee member.

When the Commissioner is absent the Assistant Excise Commissioner shall take his place.

(3) For the purposes of the auction, all the cashew groves shall be grouped into zones and the minimum quantity of liquor to be produced from each zone may be fixed if the Commissioner considers it necessary.

(4) No bidder shall be admitted to the auction unless he makes a deposit, as earnest money, of the amount not exceeding Rs. 100/-, before the commencement of the auction for each zone. At the close of the auction the deposits made by the unsuccessful bidders shall be returned to them.

(5) If no bidder appears for the first auction or the offer is not accepted for the reasons specified in the next succeeding sub-rule, the auction shall be held

for a second time after due notice has been published in the newspapers at least 8 days before the date fixed for auction. Thereafter, if the zones still remain unbidded, they shall be disposed of by tender or otherwise at the discretion of the Commissioner subject to approval of the Government.

(6) The Committee conducting the auction may at its discretion, refuse to accept the bid of any person on the ground that it is too low, or that such person has been convicted by a criminal Court or has previously been guilty of a breach of the conditions of a contract under the Act.

(7) If the highest bid is accepted by the Committee it shall be recorded and the signature of the bidder taken on the bidders list in token of his offer of that bid. No bid shall be allowed thereafter.

(8) On failure of any successful bidder to comply with the provisions of the preceeding sub-rules, the deposit made by him shall be forfeited and new auction shall be held after due notice has been published in the newspapers at least five days before the date fixed for auction. Any loss caused to the Government by reason of the fresh auction shall be recoverable from the bidder as an arrear of land revenue.

73. Licence for manufacture of liquor. — After the duty has been deposited, the successful bidder shall declare within five days threfrom to the Head of the respective Revenue Office the number of stills and the place where he shall work them. On payment of licence fee for the working of the stills and on approval of the place where he shall work them, the Head of Revenue Office shall grant him a licence in Form E 23.

74. Warehousing of liquor. — All stills of each zone shall be established and worked at only one place which shall be of easy access and where a house or a room is available nearby for warehousing the liquor. The warehouse shall be under double lock system, one key of which shall be retained by the licensee and the other by the Excise Guard of the area. All the liquor as soon as produced shall be removed to the warehouse.

75. Payment of duty. — The duty deposited shall be adjusted towards the amount of duty on liquor actually produced and when the amount of the duty assessed on such liquor exceeds the duty deposited, the licensee shall pay into the Treasury the amount of such excess over the duty deposited. If, on the other hand, the duty deposited exceeds the duty so assessed, the excess shall be refunded.

76. Buying or selling of juice. — (1) The licensee shall be bound to buy the cashew juice for the price fixed by the Government at the place where he is authorised to work the stills for the manufacture of liquor. If he refuses to buy the juice or delays the buying in consequence of which the juice is damaged beyond its use for distillation, he shall be ordered by the Assistant Excise Commissioner to pay the price of the juice to the owner thereof and pay into a Government treasury, as a penalty, a sum not exceeding Rs. 100/- within 8 days from the date of the order, failing which the Commissioner shall cancel the licence and confiscate the liquor in store. The price of the juice shall be paid to the owner thereof from the proceeds of the confiscated liquor.

When the licence is cancelled in such cases, the Commissioner shall dispose of such zones for the distillation of liquor in the remaining period at his discretion subject to approval of the Government.

(2) If the owner of the juice mixes or permits to be mixed with the juice any substance or water to augment its quantity, he shall be liable to a penalty not exceeding Rs. 50/- to be levied by the Head of the Revenue Office. In such case the licensed manufacturer may refuse to buy the juice.

(3) The owner or tenant of cashew groves is not bound to extract the juice from the cashew fruit, but once he extracts juice therefrom he is bound to sell it to the licensed manufacturer of the zone for the price fixed by the Government, unless he declares to and is authorised by the Head of the Revenue Office to use it for purposes other than the distillation of liquor. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs. 100/- to be levied by the Head of the Revenue Office.

77. Diversion of liquor from one zone to the other.—The transport or removal of the cashew juice produced in the area of one zone to the area of the other zone is strictly prohibited. The breach of the provision of this rule shall render the owner of the juice liable to a penalty not exceeding Rs. 100/- to be levied by the Head of the Revenue Office.

78. Keeping of register.—(1) The licensed manufacturer shall keep a register containing the following particulars:

- (i) Name of the cashew grove, if any;
- (ii) Name of the owner or tenant of the cashew grove;
- (iii) Registration number of the grove;
- (iv) Quantity of cashew juice received from cashew grove;
- (v) Quantity and strength of liquor produced in respect of each grove.

(2) The register shall be submitted to the respective Taluka Revenue Office by the licensee not later than the end of June of the year for which the licence is granted. The breach of this rule, shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Head of the Revenue Office.

79. Utensils, measures and testing instrument.—The licensed manufacturer shall possess all the utensils necessary for distillation including «alcoholometer» of Gay-Lussac and measure of litres and its multiples. The breach of this rule shall render the licensee liable to a penalty not exceeding Rs. 100/- to be levied by the Head of Revenue Office.

80. Strength of liquor.—The strength of liquor produced shall not exceed 20% under proof.

81. To whom the manufacturer can sell.—The licence for manufacture covers the right to sell the liquor only to licensed liquor vendors or licensed buyers.

82. Register of sale.—The licensee shall keep also a register of sale in which he shall enter the name and address of the buyer, quantity and strength of liquor sold and the date on which sale took place.

83. Removal of liquor.—No liquor shall be removed from the warehouse or transported therefrom unless under a transit permit issued by the Excise Guard of the area.

84. Disposal of liquor.—The licensed manufacturer shall dispose of the liquor stored in the warehouse before the end of December of the year for which the licence has been granted, unless he obtains licence or permit for sale or possession as the case may be.

85. Licence for manufacture of liquor from juice of sugar-cane, pineapples, etc.—The licence for manufacture of liquor from juice of sugar-cane, pineapple, etc. or any other fruit or raw material shall be granted by the Commissioner on such terms or conditions as he may specify subject to approval of the Government.

CHAPTER IX

Import, Export, Transport and Possession of Country Liquor

Import or Export

86. Import or Export of country liquor.—A licence to import or export country liquor into or from the Territory shall be in Form E2.

87. Application for permit.—When any person desires to import or export country liquor into or from the Territory, he shall present a written application to the Commissioner containing mutatis mutandis the particulars prescribed for the import or export, as the case may be, of Indian made foreign liquor. The permit may be granted if there are no reasons to refuse the same.

Transport

88. Transport of country liquor.—A permit for transport of country liquor under section 5 shall be granted in Form E7.

89. Permit for possession beyond limit of retail sale.—(1) Any person desirous of obtaining a permit for the possession of country liquor under section 8 shall make an application in Form E8 stating:

- (a) the quantity required and the date on which it is to be purchased;
- (b) the occasion which renders the purchase necessary;
- (c) the place where the liquor is to be consumed.

(2) The permit shall be granted in Form E9.

CHAPTER X

Licences for Sale

Licences for Wholesale and Retail Sale of any Liquor other than Denatured and Rectified Spirit or Absolute Alcohol

90. Application and procedure for licence.—(1) Any person desirous of obtaining licence for wholesale or retail sale of any liquor other than denatured and rectified spirit or absolute alcohol shall present an application to the Commissioner stating the particulars of the place and the premises where he intends to start the business, the distance between those premises and those of other licensed liquor vendors or temples or schools.

(2) When the Commissioner, after making such inquiry and hearing such authorities as he thinks

necessary, is satisfied that there is no objection, he shall sanction the issue of licence.

(3) On receipt of the sanction, the Head of the Revenue Office in whose jurisdiction the premises of the applicant are situated shall issue licence in Form E24 for wholesale and in Form E25 for retail sale.

(4) The licence fee set forth in the Schedule shall be paid by the licensee in two equal instalments, first, before issue of licence and the second in the first month of the second semester of the financial year.

(5) When the business is started in the course of the second semester only half of the annual fee shall be payable.

(6) The Commissioner may, if he is satisfied that the financial conditions of licensee so requires, authorise the retail vendors to pay the fee in four equal instalments, each in the first month of each quarter of the financial year.

91. Period of licence and its renewal. — Licences for sale other than occasional licences shall ordinarily be granted for three years ending with the third financial year. The application for renewal shall be made within 15 days before the expiry of the licence. No sanction of the Commissioner is required for the renewal of licence. In the case of renewal the first instalment shall be paid in advance before the licence is renewed.

92. Occasional licences. — Occasional licences for the retail sale of Indian made foreign liquor shall be granted only for stalls in connection with public entertainments of a temporary nature and such other public gatherings. The licences shall be issued by the Head of the Revenue Office in whose jurisdiction the stalls are established, on payment of the respective fee fixed in the Schedule.

Licences for Wholesale and Retail Sale of Denatured Spirit and Rectified Spirit or Absolute Alcohol

93. Licence for wholesale and retail sale. — Licence for wholesale or retail sale of denatured spirit and rectified spirit or absolute alcohol shall be issued by the Head of Revenue Office of the Taluka in which the premises of the vendor are situated with the previous sanction of the Commissioner. The rules 90 and 91 mutatis mutandis shall be applicable in respect of application for licence and payment of the fee thereof. The licences for wholesale or retail sale of rectified spirit or absolute alcohol shall be granted only to chemists and druggists.

94. Bottling. — The licence for wholesale sale shall cover right to bottle denatured or rectified spirit or absolute alcohol. The provision of rule 53 (4) shall be applicable for the bottling thereof.

95. Limit of retail sale. — The limit of retail sale of denatured and rectified spirit or absolute alcohol to an individual for private purposes shall not exceed respectively, six and two quart bottles.

General Provisions

96. Prohibition of sale. — (1) No licensed vendor and no person in the employ of a vendor and acting on his behalf shall sell or deliver any liquor: —

- (a) to drivers and conductors of motor buses, taxis and lorries, when on duty, or

- (b) to persons known or believed to be intoxicated, or

- (c) to persons known or suspected to be about to take part in a riot or disturbance of the public place.

(2) No liquor shall be sold in exchange of any commodity or article or any other goods.

(3) No person shall pay salary, totally or partially, to any worker or labourer in form of liquor.

97. Warehouses for licensed vendors. — No licensed vendor shall establish warehouse for storage of liquor at places other than the premises on which he is licensed to sell liquor, without the permit issued by the Head of Revenue Office of the Taluka in which such premises are situated. No warehouse other than bonded warehouse shall be permitted to establish in Taluka other than that in which such premises are situated. No warehouse shall have any connecting link with residential premises.

98. Prohibition of employment by the licensee. — No licensed vendor shall employ on his licensed premises, persons:

- (a) Under the age of 18 years, or
- (b) Suffering an infectious disease.

99. Days and hours during which licensed premises may be kept open. — (1) The licensed premises for sale of liquor may be kept open only 9 hrs. to 21 hrs. The retail vendors may be authorised by the Head of Revenue Office to keep open their premises up to 23 hrs. on payment of additional licence fee, set forth in the Schedule:

Provided that the Government may allow the sale of liquor after the prescribed hours for special reasons or in special cases.

(2) The vendor shall keep closed his licensed premises for sale of liquor other than the Hotels, Restaurants and Clubs, one day in every week at his choice after the approval by the Head of Revenue Office. The day of closure shall be indicated in the licence.

100. Licensed premises for sale of liquor shall not have connecting link with residential premises. — No licensed premises for sale of liquor shall have any connecting link with residential premises.

101. Accounts of transactions. — Every licensed vendor shall keep true account of the daily transactions stating:

- (a) Quantity and strength of liquor purchased or taken into the premises for sale;
- (b) Quantity and strength of liquor sold or delivered or removed;
- (c) Balance at the end of each month.

102. Persons debarred from holding licences without the previous sanction of the Government. — Save with the express permission in writing of the Government, —

(1) No person holding or having an interest in a licence for the manufacture, sale or supply of foreign or Indian made foreign liquor in a Taluka may hold or possess any interest in a licence for the retail sale of country liquor in the same Taluka.

(2) No person shall hold or have an interest in two or more shops for the wholesale or retail sale of the same kind of liquor in the same city or town or village, and

(3) No person holding a licence for sale of foreign or Indian made foreign liquor may hold licence for sale of country liquor in the same premises and vice-versa.

103. Sign-board.— A sign-board shall be affixed to the front of every licensed premises for sale of liquor showing the nature and number of licence, stating clearly whether the premises are licensed to sell foreign or Indian made foreign liquor or country liquor. The licence shall be hung in a conspicuous place within the premises.

104. Transfer of shop and licence.— (1) No liquor vend shop shall be transferred from one licensed premises to another premises unless under the permission granted by the Commissioner.

(2) No licence for sale of liquor shall be transferred by the licensee to other person unless under the permission granted by the Commissioner.

(3) When the permission to transfer the shop or the licence is granted, the description of new premises or the name of transferee, as the case may be, shall be noticed in the licence.

CHAPTER XI

Miscellaneous

Disposal of the Confiscated Articles

105. Confiscated articles to be sent to Excise Officer.— When anything is confiscated under the Act, the same shall be made over to the Head of Revenue Office concerned.

106. Disposal of articles, goods, things and conveyances.— (1) All articles or goods or things or conveyances of the value exceeding Rs. 100/-, confiscated under the Act by order of a Magistrate or Commissioner or any other officer empowered by the Government in that behalf, as the case may be, shall be sold by public auction by the Head of Revenue Office concerned.

(2) All articles or goods or things of the value not exceeding Rs. 5/- shall be disposed off by the Head of Revenue Office as he may think fit.

(3) All articles, goods, things or conveyance of the value of Rs. 5/- to Rs. 100/- shall be disposed off by the Head of Revenue Office in such manner as the Commissioner may direct.

(4) The sale by auction or otherwise of liquor, stills and other appliances or materials for distillation shall be made only to licensed dealer or manufacturers of liquor, as the case may be.

(5) The proceeds of the sale or disposal shall be credited to the Government.

107. Sale or disposal to be deferred pending an appeal.— The sale or other disposal of anything confiscated under the Act shall be deferred till the period of appeal against the order of confiscation has expired, or, if an appeal has been made to the knowledge of the officer concerned against such order, then until the appeal is disposed off:

Provided that a perishable article or an animal in respect of which no proper arrangement can be made for custody may be sold by public auction or disposed off, immediately, as the case may be, and the sale proceed shall be credited to the Government, refund being made thereof in case the appeal is admitted.

Rewards

108. Rewards.— (1) In any case in which a penalty or confiscation has been adjudged under the Act, a reward not exceeding half of the sale proceeds of the liquor and other articles confiscated plus the amount of the fine imposed, if any, shall be granted in such proportions as the Commissioner may think fit to any person or persons who may have contributed to the conviction of the offender or to the confiscation of the property so seized:

Provided always that aggregate amount of the reward thus granted in each case by the Commissioner shall not exceed Rs 50/-.

Reward exceeding Rs. 50/- will be granted by the Government.

(2) The Commissioner may incur at his discretion an expenditure not exceeding Rs. 25/- in each case for the employment of informers or for any other purpose connected with the prevention or detection of any offence under the Act.

(3) Where substantive sentences of imprisonment are passed by Magistrates, and no fine or confiscations are realized, rewards may be paid according to the importance of the case in the discretion of the Government.

(4) Half of reward shall be given to the informer, if any, the remainder being distributed to the persons who actually co-operated in the seizure or arrest.

(5) If there is no informer, the whole reward should go to the persons who actually co-operated in the seizure or arrest.

(6) No reward shall be granted for officers above the rank of Superintendent of Excise. The reward or its share allotted to Government servants shall be distributed to them in proportion to their salaries.

Overtime

109. Overtime fee.— When a manufacturer or a dealer applies for services of an officer to supervise the removal from or bringing into warehouse any liquor or to check and verify consignment of liquor on arrival thereof in his licensed premises, on Sundays and public holidays and between 18 hrs. and 10 hrs. on other days, overtime fee shall be charged for such services at the rate of overtime allowance such officer is entitled to under service rules.

110. Application for overtime.— The application shall be made to Head of Revenue Office of the Taluka in which the warehouse or licensed premises are situated at least two days before the day in which services of the officer are required.

111. Payment of overtime fee.— After completion of overtime work, the manufacturer or dealer who applies for services, shall endorse the actual hours of attendance or service on the report the officer shall submit to the Head of Revenue Office concerned, and shall, thereafter, pay into the Government Treasury the amount of the overtime fee due.

The contingency bill for the payment of overtime allowance to the officer concerned shall be accompanied with the report and the receipt of challan of the overtime fee paid into the treasury.

Refund of Excess Duty Paid

112. Application for refund. — Application for refund of duty paid shall be made to the Commissioner in which the particulars of the claim shall be clearly specified. When the Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the dealer for encashment at the Government treasury.

Check-Posts

113. Establishment of Check-posts. — (1) To check the import and export of liquor, Check-posts shall be set up at such places as may be found necessary by the Commissioner.

(2) A Supervisor or an Excise Guard shall be in charge of the Check-post.

(3) All vehicles shall stop at the Check-post and may proceed further only after clearance is given therefor by the Officer in charge of such Check-post.

Control of the Administration and Powers of Officers

114. Control of the Administration under the Act. — (1) Subject to the directions of the Government, the Commissioner shall have control of all other officers exercising functions under the Act.

(2) The Assistant Excise Commissioner, subject to the directions of the Commissioner shall control all officers subordinate to him.

(3) The Superintendent of Excise shall control the Inspectors, Supervisors and Guards subject to the control and direction of the Commissioner and Assistant Excise Commissioner.

Power of Officers

115. Delegation of powers by the Commissioner. — The Commissioner may delegate his powers to the following extent, namely, —

(1) To the Assistant Excise Commissioner, Head of Revenue Office, Inspectors and Excise Guards, power to issue permits for transport of liquor or for possession of liquor in excess of quantity prescribed in section 8.

(2) To Assistant Excise Commissioner and the Head of the Revenue Office, power to cancel licence if any fee or duty payable by the holder thereof be not duly paid.

(3) To Assistant Excise Commissioner, power to require from manufacturers and licensed vendor of liquor to be equipped with such measures, weights and instruments as he may direct.

(4) To Head of Revenue Office, power to permit sale of liquor and execution of bond as prescribed in sub-section 3 of section 21, with two sureties acceptable to him.

116. Powers and duties of officers. — (1) All Excise Officers of the Union Territory not below the rank of Excise Inspector may exercise the powers conferred by section 23, 24, 25 and 27.

Provided that power to seize and detain any liquor or article or search any person, vessel, vehicle, animal or package under section 25, may be exercised

at the Check-post by the Supervisor or the Excise Guard in charge of such Check-post.

(2) All Excise Officers of the Union Territory including Excise Guards may exercise the powers mentioned in section 26.

117. Certificate under sub-section (2) of Section 25. — A certificate to be given under sub-section (2) of Section 25, shall be in Form E 26.

118. Payment of dues under the Act and the Rules. — The payment of duty, fees, penalties and other dues under the Act and these rules shall be made into the appropriate Government Treasury by challan in Form E 27.

119. Execution of the bond. — When any bond or agreement prescribed by the Act is to be executed, it shall be accepted on behalf of the Government either by the Commissioner or by the person specifically authorised by him in this behalf.

Forms

120. Forms. — The Commissioner may prescribe forms for any licence or permit to be issued or any application or statement to be submitted or any account to be maintained, otherwise than those provided under these rules and may, similarly, prescribe forms for registers to be maintained and records to be kept by Excise Officers for the purpose of carrying out the provisions of the Act and these Rules.

121. — Transitional rates at which duty is to be levied: Until provisions are made in the Rules, the duty to be levied on liquor shall be at the rates set forth in the Schedule.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

T. B. Nagarajan, Finance Secretary.

Panjim, 20th November, 1964.

FORM E 1

(See Rule 5)

Count fee
Stamp
Rs. 10/-

Address in full

Application for permit for Import/Transport of indian made foreign liquors/rectified spirit/denatured spirit/country liquor.

Date

To,
The Excise Commissioner,
Panjim.

Sir,

Please permit me/us to import/transport, under bond/pre-payment of duty, the liquor described below from to * by sea/rail/road via Check-Post at

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength
-----------------------	--------------	-------------	--------------	----------

I hereby enclose the treasury receipt No. dated for the excise duty of Rs. on the aforesaid quantity.

Yours faithfully,

* Name or situation of the bonded warehouse or of the licensed premises, in this Union Territory.

(Delete the letters and words not applicable).

FORM E 2

[See Rule 5 (3)]

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

Permit No.

Permit for import under bond/on prepayment of duty of indian made foreign liquor/denatured spirit/rectified spirit/country liquor.

To,

The Excise Officer,

Shri/Sarvashri is/are hereby authorised to import «Under Bond»/on prepayment of duty the liquor described below:—

1. Quantity:—

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength
-----------------------	--------------	-------------	--------------	----------

2. From

3. Route:—by sea/rail/road via Check-Post at

4. This permit will be valid for ninety days from this date and should be carried along with the consignment. The consignment should not be broken in bulk while in transit and should be imported in one lot.

The consignment should be opened only in the presence of an Excise Officer and passed for warehousing/consumption after verification.

5. Bond No dated

6. The Excise Duty of Rs. on the consignment has been paid into the Government Treasury under Chalan No dated

7. Station

8. Date

Signature and designation of the Issuing Authority (Excise Commissioner)

Copy to:—

- 1) Excise Check-post at
- 2) Excise Officer of M/s.
- 3) Excise Commissioner to the Government of

(Strike out whichever not applicable).

FORM E 3

(See Rule 12)

Court fee
Stamp
Rs. 10/-

Address in full

Application for permit for export of indian made foreign liquor/country liquor.

Date

To,

The Excise Commissioner,
Panjim.

Sir,

Please permit me/us to export the liquor described below from our bonded warehouse/licensed premises to M/s. by sea/rail/road via Check-Post at

Description of liquor	No. of cases	Bulk Litres	Proof Litres	Strength
-----------------------	--------------	-------------	--------------	----------

A copy of the import permit authorising the import into is herewith enclosed.

The treasury receipt no. dated for the excise duty of Rs. on the aforesaid quantity is also enclosed.

Yours faithfully,

(Delete the letters and words not applicable).

FORM E 4

(See Rule 13)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

Permit No.

Permit for Export «UNDER BOND»/on prepayment of duty.

Shri/Sarvashri is/are permitted to export from the under noted liquor to M/s. by sea/rail/road as per import permit No. dated 196 ..., issued by the of

Description No. of cases	B. L.	P. L.	Strength of liquor.
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This permit will be current for from this date and shall be carried with the consignment.

The export should be in one transaction. The consignment shall not be broken in bulk while in transit and shall not be opened before verification by an Excise Officer.

Place

Date

Signature and designation of the issuing Authority (Excise Commissioner).

Copy to:—

- 1) Excise Check-Post at
- 2) The Excise Commissioner of with a request to return this permit to the Excise Commissioner, Panjim Goa, within ten days of the arrival of the consignment at destination.

The result of the verification may be noted on the back.

(Strike out whichever not applicable).

FORM E 5

(See Rule 17)

GENERAL BOND (WITH SURETIES) FOR THE
DUE DESPATCH OF LIQUOR REMOVED FROM
TIME TO TIME FOR IMPORT/EXPORT
WITHOUT PAYMENT OF DUTY

(Delete the letters and words not applicable)

I/we of (hereinafter called the obligor (s)) and of and of (hereinafter called the sureties) are jointly and severally bound to the President of India in the sum of rupees to be paid to the President of India, for which payment we jointly and severally bind ourselves and our legal representatives.

The above bonded obligor (s) being permitted to import remove from time to time conditional on the provisions of the Excise Duty Act, 1964, and the Rules made thereunder being observed, (description of liquor) without payment of duty from the rest of India to Goa

..... bonded warehouse situated at for export to The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Excise Duty Act 1964, and the Rules made thereunder, in respect of liquor so removed.

imported

And if the said liquor is duly removed and exported within such time as the Commissioner of Excise directs; and all such dues whether excise duty or other lawful charges, if any, as fixed by the said Commissioner and payable on the said liquor or any portion or portions thereof are paid into the Government treasury by the obligor(s) within ten days of the date of demand thereof being made in writing by the said Commissioner;

The obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

FORM E 9

(See Rule 20)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

* Permit for the possession of Indian made foreign liquor/
country liquor.

No. of Permit
Date of Permit

Shri is hereby
permitted to possess Indian made foreign liquor/country
liquor in privileged quantity of to be pur-
chased from for the purpose of
..... for the period from
to to be consumed at, subject
to the provisions of the Excise Duty Act, 1964 and the rules
made thereunder.

The
.....

FORM E 10
(See Rule 21)

Court fee
Stamp
Rs. 1/-

APPLICATION FOR LICENCE FOR A PRIVATE
BONDED WAREHOUSE

To,
The Excise Commissioner,
Panjim.
Sir,

I/we residing at Taluka request that
I/we may be granted a licence for the use of the premises
the accompanying
described below as a private bonded warehouse during the
may be renewed for
year ending the 31st March 196....

2. I/we agree to abide by the terms and conditions of the
licence which may be granted/renewed.
3. I/we hereby declare that no excise licence previously
held by me/us has been cancelled or suspended or has failed
to be renewed owing to a breach of the Act and/or Rules
governing the grant of such licence.
4. I/we declare that to the best of my/our knowledge and
belief the information furnished herein is true and complete.
5. I/we have enclosed the treasury receipt no. dated
..... for licence fee of Rs.

Place
Date

Signature (s) of the applicants (s)

- Description of premises: —
1. Village or Town or City: —
2. Name of Road: —
3. Sub-divisions of the Warehouse: —
4. Inner area: —

FORM E 11
(See Rule 22)

Bond (with surety) to be entered into by the licensee of a
private bonded warehouse.

I/we of
(hereinafter called the obligor (s)) and of
and of (hereinafter called
the sureties) are jointly and severally bound to the President
of India in the sum of rupees to be paid to
the President of India for which payment we jointly and
severally bind ourselves and our legal representatives.

The condition of this bond is that if the obligor (s) and
his/their legal representatives shall observe all the provisions
of the Excise Duty Act, 1964, the rules made thereunder and
permit to be observed in respect of a private bonded ware-
house;

And if all dues, whether duty or other lawful charges which
shall be demandable, on the goods admitted to this warehouse
as shown by the records of the proper Excise Officer, be duly
paid into the treasury within ten days of the date of demand
thereof being made in writing by the said Excise Officer;

This obligation shall be void.

Otherwise and on breach or failure of the performance of
any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the
Government of Goa, Daman and Diu for the performance
of an act in which the public are interested.

Place
Date

Signature(s) of obligor (s)
Signature of sureties.

Witnesses (1) Address (1) Occupation (1)
(2) Address (2) Occupation (2)

Place
Date

Accepted.

Panjim, 196...

Excise Commissioner.

FORM E 12
(See Rule 22)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES
EXCISE

PERMIT FOR A PRIVATE BONDED WAREHOUSE

The undermentioned premises belonging to Shri/Sarvashri
..... of
are hereby permitted, subject to the provisions of the Excise
Duty Act, 1964, and the rules made thereunder, as a private
bonded warehouse for the deposit of liquor which duty has
not been paid.

Situation and description of premises.

2. This permit is granted to Shri/Sarvashri
..... who has/have paid the prescribed
licence fee of Rs. for the current year. It is
not transferable to any person and will remain in force until
31st March, 196..., unless cancelled before that date.

3. This permit may be suspended or cancelled or its renewal
may be refused if any declaration made or information given
in the application thereof is found to be false or if any under-
taking given in such application is not carried out.

Place
Date

(Excise Commissioner).

Renewal of the permit

Date of renewal	No. and date of treasury receipt for having paid the permit fee	Year for which renewed	Signature of licensing authority

FORM E 13

(See Rule 36/40)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES

EXCISE

Permit for the possession of Denatured spirit/Rectified spirit or absolute alcohol.

No. of Permit

Date of Permit

Shri residing at, is hereby authorised to possess Denatured spirit/Rectified spirit in privileged quantity of to be purchased from before for the purpose of, subject to the provisions of the Excise Duty Act, 1964, and the rules made thereunder.

The

FORM E 14

(See Rule 37)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES

EXCISE

Licence for the possession and use of denatured spirit for Industrial purpose.

Licence No.

Date of licence

This licence authorizes Shri/Sarvashri residing at to possess and use denatured spirit for manufacturing varnishes, dyes, colours and the like in quantity of litres per year in his/their premises situated at subject to the provisions of Excise Duty Act, 1964 and the rules made thereunder.

Licence fee of Rs. 50/- has been paid.

(Excise Commissioner).

FORM E 15

(See Rule 43)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES

EXCISE

Licence to manufacture Indian made foreign liquor «UNDER BOND» for payment of duty.

Shri/Sarvashri of having undertaken to comply with the conditions prescribed in the Excise Duty Act, 1964, and the rules made thereunder and having paid the prescribed licence fee of Rs. is/are hereby authorised to manufacture liquor specified below during the year ending 31st March, 196..., in the premises situated at and described in his/their application dated subject to the provisions of the Act.

This licence may be cancelled or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out or if

the licensee fails to comply with the provisions of the aforesaid Act and the rules made thereunder.

Description of liquor:

Place

Date

Licensing Authority,

Renewal of the licence

Date of renewal	Year for which renewed	Signature of licensing authority

FORM E 16

(See Rule 53 (3))

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES

EXCISE

Licence for bottling/blending.

Licence No.

Date of licence

This licence authorizes Shri/Sarvashri residing at to bottle/blend foreign liquor/Indian made foreign liquor/country liquor in his/their premises situated at subject to the provisions of Excise Duty Act, 1964, and the rules made thereunder.

The fee of Rs. has been paid.

The Excise Commissioner,

FORM E 17

[See Rule 56(1)]

Declaration for toddy-tapping

Taluka of

Village of

Name and address	Name of the property in which the trees are situated	Registration number of matrix	Number and kind of trees	Period of tapping	Remarks
Owner					
Tapper					
.....					
.....					

....., dated 196...

Countersigned.

Date/...../.....

Owner

Excise-guard

Tapper

Form E 18 See Rule 56(3) GOVERNMENT OF GOA, DAMAN & DIU Department of Revenue & Taxes Excise	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN
Tree Tax Taluka of	No. Taluka Revenue Office February	No. Taluka Revenue Office December	No. Taluka Revenue Office October	No. Taluka Revenue Office August	No. Taluka Revenue Office June	No. Taluka Revenue Office April
Challan No.	Tree tapping	Tree tapping	Tree tapping	Tree tapping	Tree tapping	Tree tapping
Village	tax Rs.	tax Rs.	tax Rs.	tax Rs.	tax Rs.	tax Rs.
Tapper	Fine for late	Fine for late	Fine for late	Fine for late	Fine for late	Fine for late
Property	payment	payment	payment	payment	payment	payment
Situated at	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Registered under no.	Paid on	Paid on	Paid on	Paid on	Paid on	Paid on
in the name of	19.....	19.....	19.....	19.....	19.....	19.....
Number and kind of trees to be tapped	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office
Tapping period	Treasury Officer	Treasury Officer	Treasury Officer	Treasury Officer	Treasury Officer	Treasury Officer
Declaration no.						
Date	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN	INSTALMENT OF CHALLAN
Excise Guard	No. Taluka Revenue Office	No. Taluka Revenue Office	No. Taluka Revenue Office	No. Taluka Revenue Office	No. Taluka Revenue Office	No. Taluka Revenue Office
Countersigned.						
Date	March	January	November	September	July	May
Head of the Taluka Revenue Office	Tree tapping	Tree tapping	Tree tapping	Tree tapping	Tree tapping	Tree tapping
Division of payment in instalments (a)	tax Rs.	tax Rs.	tax Rs.	tax Rs.	tax Rs.	tax Rs.
Nos. of each Rs.	Fine for late	Fine for late	Fine for late	Fine for late	Fine for late	Fine for late
Nos. of each Rs.	payment	payment	payment	payment	payment	payment
19.....	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Head of the Taluka Revenue Office	Paid on	Paid on	Paid on	Paid on	Paid on	Paid on
	19.....	19.....	19.....	19.....	19.....	19.....
	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office	Head of the Taluka Revenue Office
	Treasury Officer	Treasury Officer	Treasury Officer	Treasury Officer	Treasury Officer	Treasury Officer

(a) The instalments of the Challan of previous months shall be cancelled accordingly.

FORM E 24

(See Rules 90(3) and 93)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES

EXCISE

Revenue Office of Taluka

Licence for wholesale vend of foreign or/and indian made foreign liquor/country liquor/denatured spirit/rectified spirit.

Register No.

Name of licence-holder

Locality

This licence authorizes Shri/Sarvashri residing at to sell by wholesale foreign or/and indian made foreign liquor/country liquor/denatured spirit/rectified spirit in the premises situated at subject to the provisions of the Excise Duty Act, 1964 and the Rules made thereunder.

This licence is valid from 196... to 196... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.

The premises shall be closed on every

The Head of the Taluka Revenue Office,

FORM E 25

(See Rules 90(3) and 93)

GOVERNMENT OF GOA, DAMAN AND DIU
DEPARTMENT OF REVENUE AND TAXES

EXCISE

Revenue Office of Taluka

Licence for retail sale of foreign or/and indian made foreign liquor/country liquor/denatured spirit/rectified spirit.

Register No.

Name of licence-holder

Locality

This licence authorizes Shri/Sarvashri residing at to sell by

retail, foreign or/and indian made foreign liquor/country liquor/denatured spirit/rectified spirit in the premises situated at subject to the provisions of the Excise Duty Act, 1964 and the Rules made thereunder.

This licence is valid from 196... to 196... provided that the licence fee is paid according to the provisions of the Rules. The non-payment of licence fee in time shall render this licence liable to be cancelled.

The premises shall be closed on every

The Head of the Taluka Revenue Office,

Counterfoil

FORM E 26

(See Rule 117)

GOVERNMENT OF GOA,
DAMAN AND DIUDepartment of Revenue
and Taxes

EXCISE

I hereby certify that having searched Shri vessel /raft/vehicle/animal/ /package/ receptacle as described below at hours today, I did not find any liquor concealed thereon.

Description of:

Place and date:

The Excise

Original

FORM E 26

(See Rule 117)

GOVERNMENT OF GOA,
DAMAN AND DIUDepartment of Revenue
and Taxes

EXCISE

I hereby certify that having searched Shri vessel /raft/vehicle/animal/ /package/ receptacle as described below at hours today, I did not find any liquor concealed thereon.

Description of:

Place and date:

The Excise

FORM E 27

(See Rule 118)

DEPARTMENT OF REVENUE AND TAXES

EXCISE

Challan No.

Cash paid into the:

Treasury/Sub-Treasury
State Bank of India at
State Bank of Saurashtra

Original
Duplicate
Triplicate

To be filled by the remitter

To be filled in by the departmental officer

By whom tendered	Description of goods	Strength	Quantity		Rate of duty	Amount		Head of Account	Order to the Bank
			Bulk litres	Proof litres		Rs.	Ps.		
1	2	3	4	5	6	7		8	9
								× State Excise Duty	Date
									Correct.
									Excise
									Receive and grant receipt.
									Head of Taluka
									Revenue Office.

Total amount (in words) Rupees

Treasury Officer,

Accountant,

• Received payment (in words) Rupees

Treasurer

Accountant

Agent of Manager.

Notification

FS/F.III/11-118/64/20583

In pursuance of the provisions contained in sections 5 and 8 of the Goa, Daman and Diu Excise Duty Act, 1964, Government hereby prescribes the maximum quantity of liquor which can be transported from one place to another within this territory or, as the case may be, possessed by any person, without a permit issued in accordance with the provisions of the said Act and the Rules made thereunder:

12 quart bottles of Indian made foreign liquor other than beer and 24 bottles of beer for any person including his family.

12 quart bottles of country liquor for any person including his family.

6 quart bottles of denatured spirit and 2 quart bottles of rectified spirit or absolute alcohol.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

T. B. Nagarajan, Finance Secretary.

Panjim, 20th November, 1964.